

ARIZONA TAX NEWS



Jane Dee Hull, Governor

Mark W Killian, Director

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On the October 8, edition of KAET Channel-8's Horizon, Department of Revenue Director **Mark W Killian** together with **Michael Grant** discuss the legal aspects of Ladewig along with the logistics of refunding up to 350 million dollars to over 600 thousand taxpayers.



LADEWIG VS. ARIZONA

From 1933 through 1990, the Arizona tax code allowed individuals to subtract dividends received from corporations doing more than half of their business in Arizona from gross income. In 1991, a taxpayer, the estate of Helen Ladewig, filed an administrative refund claim with the Arizona Department of Revenue. She was seeking repayment of the taxes she paid for the years 1986-1989 on dividends received from corporations which did not conduct at least fifty per cent of their business inside the state of Arizona. She asserted that the favorable treatment for companies doing most of their business in Arizona violated

the Commerce Claus of the U.S. Constitution.

She asserted her claim not just on her own behalf but as a representative claim on behalf of all similarly situated taxpayers. The Department denied her claim for refund. The denial was sustained at the State Board of Tax Appeals and she then appealed to the Arizona Tax Court.

The Tax Court determined that in fact the statute was unconstitutional and certified a

(Continued on page 4)

E-Mail Your Questions

We will gladly respond to any e-mail technical tax inquiry. E-mail your question to:

TaxpayerAssistance@revenue.state.az.us

In the interest of maintaining confidentiality, DOR cannot respond to inquiries that include a Social Security number, FEIN, TPT or W/H number, or other specific taxpayer identifiers.

*** REMINDER ***

FOR NON-EFT TPT FILERS

To avoid a delinquency, postmark your
October 2002 TPT return no later than
November 25, 2002 or deliver to DOR no
later than November 27, 2002.

AUGUST SUMMARY OF GENERAL FUND REVENUES

	<u>August 2002</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$138,469,649	\$274,429,093
Percent Change *	(14.2%)	(10.6%)
Corporate Income Tax		
Net Collections	\$10,113,682	\$26,344,428
Percent Change *	(16.9%)	7.6%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$243,515,739	\$501,411,748
Percent Change *	2.6%	0.9%
Total Big Three Tax Types		
Net Collections	\$392,099,070	\$802,185,269
Percent Change *	(4.6%)	(3.2%)

() Decrease from same month last year.

* Percent change from same month last year.

Individual Income Tax Individual Income Tax Receipts

	<u>August 2002</u>	<u>August 2001</u>	<u>%</u>
Gross Collections	\$11,039,878	\$14,341,239	(23.0)
Withholding	180,450,199	201,423,533	(10.4)
Refunds	(17,140,507)	(19,291,600)	(11.2)
Urban Rev Sharing	(35,879,921)	(35,156,381)	2.1
Net Collections	\$138,469,649	\$161,316,791	(14.2)
Fiscal Year Total (02/03) (01/02) %			
Gross Collections	\$20,824,304	\$24,075,498	(13.5)
Withholding	366,547,555	390,406,379	(6.1)
Refunds	(41,182,924)	(37,092,189)	11.0
Urban Rev Sharing	(71,759,842)	(70,312,762)	2.1
Net Collections	\$274,429,093	\$307,076,926	(10.6)

Included in the refund amounts above are
refunds relating to the alternative fuel vehicle
income tax credit. After offsetting \$141,925 in
tax liability, refunds for this credit totaled
\$374,831. This amount does not include
withholding and estimated payments returned
to taxpayers because their liability was covered
by the alternative fuel vehicle credit.

TAX CALENDAR

NOVEMBER 2002

<u>Due Date</u>	<u>For Period Ending</u>
11	State Holiday - Veteran's Day, All State Offices Closed
15	Income Tax Returns: Form 120: Corporation Form 140: Individual Form 141: Fiduciary Form 165: Partnership Form 120: Corporation with Automatic Extension Form 120S: S Corporation Form 99: Exempt Organization Annual Information Return Form 99T: Exempt Organization Form 120ES: Estimated Tax Payment, Corporation First Installment Second Installment Third Installment Fourth Installment
15	7/31/02
15	8/31/02
15	6/30/02
15	6/30/02
15	6/30/02
20	Form TPT-1: Transaction Privilege Tax: October Monthly Filers
20	10/31/02
20	Bingo: Financial Reports 10/31/02
20	Luxury Tax: Various Forms 10/31/02
25	EFT Form TPT-1 and Payment: Transaction Privilege Tax: October Monthly Filers
25	10/31/02
28	State Holiday - Thanksgiving, State Offices Closed

Withholding Information:

If the average amount of Arizona income taxes
withheld in the preceding four calendar quarters
exceeds \$1,500 the employer must make its Arizona
withholding payments to the Department of Revenue at
the same time as the employer is required to make
federal withholding deposits. If the average amount of
Arizona income taxes withheld in the preceding four
calendar quarters **does not exceed** \$1,500 the employer
must make its Arizona withholding payments to the
department on a quarterly basis.

The Arizona Tax News is a monthly publication of the
Arizona Department of Revenue. Information contained
herein is of a general nature and is not designed to
address complex issues in detail. Taxpayers requiring
information concerning a specific tax matter should
contact the appropriate office. This newsletter is
available in alternative formats upon request by calling
the telephone number shown below. Subscription
information may be obtained from:
Diane Sosinski or Tony Manzo at (602) 542-4672.

ALTERNATIVE FUEL VEHICLE REPORT FOR SEPTEMBER, 2002

For the period of September 1 through September 30, 2002, the department received 13 individual income tax returns with claims for alternative fuel related credits totaling \$0.2 million. A total of 5,563 individual income tax returns with claims have been received from January 2001 through September 2002, totaling \$102.8 million in credit. The department received no corporate income tax returns in September with claims for alternative fuel related credits. A total of 194 corporate income tax returns with claims have been received from January 2001 through September 2002, totaling \$18.0 million in credit.

- The dollar amount of verified credits claimed in the preceding calendar month not used to offset income taxes under title 43, Arizona Revised Statutes.

For the period September 1 through September 30, 2002, the department issued 17 individual income tax refunds for alternative fuel related credits. There was \$305,559 in AFV credits on these returns. After offsetting \$54,106 in liability, \$251,453 was refunded. The department issued 8 corporate refunds for alternative fuel related credits. There was \$349,816 in AFV credit on these returns. After offsetting \$65,998 in liability, \$283,818 was refunded.

The total for this refundable credit since the inception of the program (both corporate and individual) is \$14,642,769 in liability offset and \$101,334,954 in refunds sent out, for a total cost of \$115,977,723. (Liability offset means that the credit is first used to reduce any tax liability on the tax return to \$0.)

Combining the corporate and individual income tax return amounts results in \$535,271 that should be transferred from

the Budget Stabilization Fund into the General Fund for September 2002. In fiscal year 01, \$66,360,441 was paid from the Budget Stabilization Fund into the General Fund; for fiscal year 02, \$33,277,654 was paid from the Budget Stabilization Fund into the General Fund. In this fiscal year, \$1,696,859 is the total to be paid from the Budget Stabilization Fund, putting the overall total coming from the Budget Stabilization Fund for alternative fuel vehicle credits at \$101,334,954.

- The cumulative dollar amount of the credits claimed in all taxable years, beginning from and after December 31, 2000.

The cumulative dollar amount of credits (individual and corporate) claimed is \$120.9 million.

- Any estimated amounts remaining to be claimed as credits in each fiscal year.

Through September 2002, 5,757 (corporate and individual) claims have been received. Those claims reviewed include 5,567 claims for 6,189 vehicles, claims for 31 refueling stations and claims for 707 refueling apparatuses. (Claims that have not yet been reviewed are not included in this count.) While most returns for 2000 filers have been received, there may be additional claims made through late filers and amended returns. Also, there are taxpayers who are first qualifying for a credit on their 2001 tax returns. At this time, the department has no independent means of estimating the amount yet to be claimed.

If you should have any questions, please contact Anthony Forschino at (602) 542-4672.

Very truly yours,
Mark W. Killian
Director

Ladwig vs. Arizona (Continued from page 1)

class of all present and former Arizona residents who paid income taxes in the years 1986-1989 on non-Arizona dividends. The Department of Revenue appealed the portion of this decision that certified the class and the Arizona Court of Appeals ruled in favor of the Department.

The estate of Mrs. Ladewig appealed that decision to the Arizona Supreme Court. In August of 2001, the Arizona Supreme Court reversed the Court of Appeals and reinstated the class determination.

The case was returned to Tax Court and the parties have engaged in extensive settlement negotiations culminating in a stipulation of settlement. Preliminary approval of that settlement was granted by the Tax Court on September 23, 2002. Details of the tentative settlement can be located in the documents available on the Department's website.

(www.revenue.state.az.us) Information can also be located on the Internet site for Class Counsel.

(www.dividendrefundsclassaction.com or www.dividendrefundclassaction.com)

The Tax Court will hold a "fairness hearing" on December 16, 2002 to decide whether to grant final approval of the settlement. At this hearing, any member of the class may appear in person or through counsel concerning the fairness and adequacy of the settlement provided they have met the requirements detailed in the "Notice of Class Certification, Settlement, and Settlement Hearings". If the Court approves the settlement, the court is expected to also hold a hearing at that time on the amount of the attorney fees and costs that should be awarded to the counsel for the Class.

The Department of Revenue identified about 650,000 individuals who are

eligible for refunds in at least one of the four years. A notice of the class certification and the proposed settlement will be mailed to those identified people and a summary of that notice will appear in select newspapers across the state and country beginning in October 2002. People who believe they are claimants and do not receive a notice by mid-November must file a claim with proof of class membership by January 30, 2003. The Claim Form will be available on November 6, 2002 by for download from the Department's Internet website and may also be obtained from the Department, in person, at any Department office, or by written or telephonic request at P.O. Box 29099, Phoenix, Arizona 85038-9099, (602) 542-0700. Copies may also be obtained from Class Counsel at Dividend Refund Class Action, P.O. Box 1328, Phoenix, Arizona 85001-1328; telephone (866) 595-3066 or at the mentioned Class Counsel website.

Class members may elect to exclude themselves from the class. A person that elects to exclude himself or herself will not be included in the final settlement regardless if the outcome is favorable or adverse to the class. They will also have to contest all possible defenses by the Arizona Department of Revenue concerning their case. A request to be excluded from the class must be postmarked on or before December 2, 2002.

Some taxpayers have passed away during this litigation. Rights to participate in the class and refund still exist for survivors, spouses, heirs, successors, estates and personal representatives but any such person not receiving the notice in the mail must file a claim form by the January 30, 2003 deadline.



STATE OF CONNECTICUT TAX AMNESTY PROGRAM

From September 1 through November 30, 2002, Connecticut Tax Commissioner Gene Gavin and the Connecticut Department of Revenue Services (DRS) will conduct a Tax Amnesty Program, an extremely beneficial opportunity for businesses and individuals – residents and non-residents – to pay back taxes and reduced interest owed to the State of Connecticut. During the three-month Amnesty program, taxpayers with state tax delinquencies for any period ending on or before March 31, 2002 will be able to pay their tax debt without fear of penalty or criminal prosecution. Taxpayers may also be eligible for a 25 percent reduction in the interest they owe.

“Even in these tough economic times, individuals and businesses are still responsible for paying their fair share of taxes to the State of Connecticut,” Commissioner Gavin said. “We don’t want to penalize or prosecute people, who – for whatever reason – have not met their state tax obligations. We hope that delinquent taxpayers will take advantage of this amnesty to pay their debt to the state before we take action.”

The 2002 Connecticut Tax Amnesty Program applies to virtually all state taxes administered by DRS, including income tax, corporation business tax, and sales and use taxes. It is available to anyone who owes back taxes, whether they intentionally or unintentionally failed to pay their taxes. For those who were unaware of their tax liabilities, Amnesty will provide information to correct past delinquencies and avoid future filing problems. For those who intentionally avoided taxes, Amnesty offers a last chance to come forward and clean the slate.

“If everyone paid the taxes they owe, the state would be in a better position to fund the programs that improve the quality of life in Connecticut, and prevent in these difficult times, the need to possibly increase taxes on everyone,” Commissioner Gavin said.

Once amnesty is complete, DRS will undertake a very aggressive enforcement of the tax laws to collect the money owed to Connecticut. Commissioner Gavin will mobilize his experienced and extensive team of auditors who are now armed with the latest computer technologies and techniques to locate tax delinquents and determine how much they owe.

“I urge anyone who owes Connecticut taxes for taxable periods ending on or before March 31, 2002, to apply for the Connecticut Tax Amnesty Program between September 1 and November 30, 2002,” Commissioner Gavin said. “Our Amnesty slogan sums up the seriousness of our commitment to collecting back taxes owed to the state: Either Way, You Will Pay! After Amnesty, you will definitely pay more!”

For further information on 2002 Connecticut Tax Amnesty, call (860) 297-5962 or visit the DRS web site at www.ct.gov/taxamnesty.



PRESCOTT VALLEY CHANGE IN TOWN TAX CODE EFFECTIVE DECEMBER 1, 2002

The Mayor and Town Council of the Town of Prescott Valley passed ordinance 532. Ordinance 532 increases the Prescott Valley Town Privilege Tax from 2% to 2.33%. The tax rate increase affects the following classifications:

- Advertising
- Amusements
- Construction contracting
- Job printing
- Manufactured buildings
- Timbering & other extraction
- Publishing
- Hotels
- Rental of tangible personal property
- Restaurants and Bars
- Retail sales
- Telecommunications
- Transporting for hire

- Utilities and Wastewater Collection and Treatment Services.

Ordinance 532 increases the **Additional Tax on Transient Lodging** from 2% to 2.33%. The Additional Tax on Transient Lodging shall be reported using **Code PL3**. The total city rate for transient lodging is 4.66%, 2.33% which is reported using code **PL** and 2.33% which is reported using code **PL3**.

Ordinance 532 also increases **Use Tax** from 2% to 2.33%. The use tax classification shall be reported using **PL2**. This increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of the ordinance. **Pre-existing contracts** should be reported using **CODE PL9** at a rate of **2%**.

WINSLOW CHANGE IN CITY TAX CODE EFFECTIVE JULY 1, 2002

In a general election held May 21, 2002, the City of Winslow was authorized to continue the **Additional 2% Tax on Transient Lodging**. The tax was approved for an additional five years beginning July 1, 2002.

GUADALUPE TOWN TAX CHANGE EFFECTIVE OCTOBER 1, 2002

The Mayor and Town Council of the Town of Guadalupe passed ordinance 2002-12. Ordinance 2002-12 increases the Guadalupe Town Privilege Tax on the **Amusement Classification** Section 9-410 from **2% to 5%**. The amusement classification should be reported using **CODE GU4**.

The town of Guadalupe has also adopted **Appendix IV** "Supplementary Local

Audit Procedures". This is an administrative change setting forth administrative procedures when a city conducts its own audits. Appendix IV sets forth the procedures for administrative review, protests, hearings, jeopardy assessments, judicial review and civil actions. This has no impact upon tax rates.

WILLCOX CHANGE IN CITY TAX CODE EFFECTIVE AUGUST 1, 2002

The Mayor and City Council of the City of Willcox passed ordinance 240. Ordinance 240 increases the Willcox City Privilege Tax from 2% to 3%. The tax rate increase affects the following classifications:

- Advertising
- Amusements
- Construction contracting
- Job printing
- Manufactured buildings
- Timbering & other extraction
- Publishing

- Rental Occupancy
- Hotels
- Rental of real property
- Restaurants and Bars
- Retail sales
- Telecommunications
- Transporting for hire and Utilities.

This increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of the ordinance. **Pre-existing contracts** should be reported using **CODE WC9** at a rate of **2%**.

TAYLOR TOWN TAX CHANGE EFFECTIVE August 1, 2002

The Mayor and Town Council of the Town of Taylor passed ordinance 59. Ordinance 59 repeals Model Option #6. The effect of repealing Model Option #6 is to adopt Section 447 of the Model City Tax Code and levy a 2% Additional Tax on Transient Lodging.

TL3. This tax is in addition to the 2% Privilege Tax levied in Section 444-Hotels.

The total town rate for transient lodging is 4%, 2% which is reported using code **TL** and 2% which is reported using code **TL3**.

The **2% Additional Tax on Transient Lodging** will be reported under **Code**

PRIVATE TAXPAYER RULING LR02-012

July 24, 2002

The following private taxpayer ruling is in response to your letter of June 24, 2002. Your letter requests a determination on behalf of ... (taxpayer) and ... (employer) with respect to the Arizona individual income tax credit for fees or cash contributions paid to a public school for the support of extracurricular activities or character education programs.

Statement of facts:

Employer proposes to establish a program to benefit extracurricular activities or character education at a particular undetermined public school. Employer will select the recipient public school and then solicit partners and employees of employer to make donations in support of the program.

(Continued on page 8)

Issue:

Would a program established by employer to solicit donations from partners and employees of employer to support extracurricular activities or character education at a particular public school disqualify the individual participants from receiving the tax credit provided by statute?

Your position:

Taxpayer and employer believe that if (a) the selected school and extracurricular activity meet the qualifications provided by statute, and (b) each donor is individually eligible to take the tax credit, the fact that the school is selected by employer and donations are solicited by employer, should not disqualify the individual participants from receiving the tax credit provided by statute.

Applicable law:

Arizona Revised Statutes (A.R.S.) § 15-342(24) defines extracurricular activities and requires that each district school board determine which activities are extracurricular and what fees will be levied.

A.R.S. § 43-1089.01 provides an individual income tax credit for the amount of fees or cash contributions paid by a taxpayer to a public school for the support of extracurricular activities or character education programs.

Discussion:

A.R.S. § 43-1089.01 provides an Arizona individual income tax credit for the amount of fees or cash contributions paid by a taxpayer to a public school located in Arizona for the support of extracurricular activities or character education programs of the school. In any taxable year, the allowable credit may not

exceed \$200 for a single individual or head of household or \$250 for a married couple filing a joint return. The credit is in lieu of any deduction pursuant to § 170 of the Internal Revenue Code and taken for state tax purposes.

To qualify for the credit, a taxpayer must make cash contributions or pay fees to a public school for support of extracurricular activities or for character education. The statute requires that the fees or cash contributions be paid "to a public school." Therefore, the payment must be made directly to the public school.

The taxpayer must receive a receipt from the school for the cash contributions or fees paid. The receipt should include the public school name, school district number, taxpayer name, taxpayer social security number (optional), amount paid, date paid, and a description of the activity being supported.

The statute does not contain any language that prohibits solicitation of contributions to benefit extracurricular activities or character education for a public school.

Conclusion and ruling:

On the basis of the information provided, we rule as follows:

Employer's selection of a recipient public school and solicitation from partners and employees for contributions to benefit extracurricular activities or character education programs of the school will not disqualify the individual participants from receiving the tax credit provided by A.R.S. § 43-1089.01.

To qualify for the credit, each participant must make his or her contribution payable directly to the school. The individual contributions may be collected by employer for subsequent transmittal to the

(Continued on page 9)

ARIZONA GENERAL TAX RULING GTR 02-1

Issue:

What is a controlled subsidiary for purposes of Arizona Revised Statutes § 42-2003?

Applicable Law:

Chapter 163, of the Laws of 2001, amended Arizona Revised Statutes (A.R.S.) § 42-2003.

A.R.S. § 42-2003(A)(1) states:

Confidential information relating to:

A taxpayer may be disclosed to the taxpayer, its successor in interest or a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary.

Discussion:

Under the former law, a principal officer of a parent corporation was not permitted to sign a power of attorney on behalf of all subsidiaries unless that officer was also a principal officer of all the

subsidiaries. Under the amended statute, however, a principal officer of a parent corporation may execute a written authorization for a controlled subsidiary designating a person to receive confidential information relating to the controlled subsidiary. A.R.S. § 42-2003 (A)(1).

This ruling defines what constitutes a controlled subsidiary for purposes of allowing another corporation to execute an authorization to disclose a controlled subsidiary's confidential information to a person who is not a principle officer of the controlled corporation.

Ruling:

A controlled subsidiary for purposes of A.R.S. § 42-2003 is defined as more than fifty-percent ownership.

Mark W. Killian, Director

Signed: September 5, 2002

LR02-012 (Continued from page 8)

school; however, contributions cannot be made payable to employer for subsequent distribution to the school.

Each participant must receive a receipt from the school for the individual's contribution. The receipt should include the public school name, school district number, taxpayer name, taxpayer social security number (optional), amount paid, date paid, and a description of the activity being supported.

This response is a private taxpayer ruling and the determinations herein are based solely on the facts provided in your request. The determinations are subject to change should the facts prove to be different on audit. If it is determined that

undisclosed facts were substantial or material to the department's making of an accurate determination, this taxpayer ruling shall be null and void. Further, the determination is subject to future change depending on changes in statutes, administrative rules, case law or notification of a different department position.

The determinations in this private taxpayer ruling are only applicable to the taxpayer requesting the ruling and may not be relied upon, cited nor introduced into evidence in any proceeding by a taxpayer other than the taxpayer who has received the private taxpayer ruling.

2002 EXEMPLARY ELECTRONIC RETURN ORIGINATOR OF THE YEAR

Robert Lind, EA, A.T.A. of Phoenix received the 2002 Exemplary Electronic Return Originator (ERO) award from the IRS at the IRS/DOR E-file Seminar conducted in Glendale.

For the purpose of this award, an ERO is a tax firm that files income tax returns electronically with the IRS under the fed/state *e-file* brand name. The award honors one tax firm in each state that filed a large percentage of its customers' returns electronically and the returns filed had very few errors.

Lind electronically filed approximately 650 returns last year (representing 98% of his client base), compared to 100 returns for the average ERO. His rejection rate was under 5%, excellent by IRS and DOR standards.

Lind has been in practice for 25 years, 20 in the Phoenix area. He has been electronically filing federal returns since 1987 which was the second year that efile was available, and state returns since 1998, Arizona's first year. Lind has also been quoted on tax issues in various national and local publications, has answered tax questions on KFNN radio, and for six

years has managed the Q&A tax forums on America Online. He has also lectured on taxes in three states and "cyber-lectured" on E-Trade and AOL.

Lind finds that customers appreciate his electronic services, as most perceive the notion of having efile available as being "up to date." "One of the bigger myths," Lind finds today, "is taxpayers think they can only efile if they are getting a refund." Today's technology allows direct debit for both the IRS & DOR for those who have a tax liability. One of the advantages of

(Continued on page 11)



Above: Janet Bluhn, IRS, left and Donna Muccilli right congratulate Robert Lind as the 2002 Exemplary ERO of the year.

B.R.I.T.S.

BRITS, the Department's reengineering project, is progressing according to the timelines established in Accenture's proposal. Work is underway to establish an integrated tax system that will increase the speed and accuracy of processing taxpayer returns, improve handling of taxpayer accounts, and enhance customer service. To date, work has begun with identification of process reengineering improvements and development of a completely new Integrated Tax System for processing Transaction Privilege Tax.

Down the road the agency will develop an electronic Taxpayer Service Center that will allow for electronic returns filing, electronic payments, on-line registration, and account inquiry through the Internet.

Project timelines are available on the Department's Internet site (www.revenue.state.az.us)

2002 ERO of the year (Continued from page 10)

efiling the return is that proof of the return was received and accepted, and not lost in the mail (a possibility that is real due to the additional handling of mail over security concerns). And you can choose the date you wish to have your money withdrawn from your account. For those who prefer to mail in a check after they've

efiled, a voucher is provided to match the money with the return.

His firm, Camelwest Tax Service, serves individuals, professionals, and selected small business clients. They specialize in Exempt Organizations and tax planning. For additional information, Camelwest Tax Service can be reached via email at camelwest@aol.com

ARIZONA TAX TALK 2002

Arizona Department of Revenue, sponsored by AFIT, will be presenting Arizona Tax Talk 2002 in Tempe, Tucson, and Glendale. The two-day seminar will include individual income tax and business tax. Cost of the program is \$125. Dates and locations include:

December 3 & 4, 2002 - Sheraton Phoenix Airport Hotel Tempe
1600 S 52nd St

December 10 & 11, 2002 - Tucson Convention Center
260 S Church Ave

December 17 & 18, 2002 - Glendale Civic Center
5750 W Glenn Dr.



DOR & IRS personnel will make presentations on a variety of topics. Tentative topics include e-Government, Tax Updates, Construction Industry, Offers in Compromise, Community Property, Burden Reduction, Third Party Authorization, Alternative Agreements, and much more.

Additional information will be made available on the department's Internet website, www.revenue.state.az.us/seminar.htm. For more information, please call Community OutReach and Education at 602-542-3062 (or outside Maricopa County 1-877-863-0655) or email at seminars@revenue.state.az.us